



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MEMORANDUM FOR: Steven Musher
Associate Chief Counsel (International)

FROM: Craig A. Sharon, APA Program Director

DATE: July 8, 2009

SUBJECT: APA Quarterly Report for FY 2009,
Third Quarter Ending 6/30/09

The following are the APA Program's results for the third quarter of FY 2009 ("Q3").

APAs Completed

The APA Program completed 16 APA matters in Q3, consisting of 4 withdrawals, 2 unilateral APAs and 10 bilateral APAs.

Negotiating-Position Papers

The APA Program completed 12 bilateral negotiating position papers in Q3.

Annual Reports

The APA Program completed its review of and closed 58 annual reports in Q3.

New Matters

The APA Program received 19 new APA matters in Q3, consisting of 17 bilateral matters and 2 unilateral APA matters.

APA Inventory

The APA Program has an ending inventory of 317 open matters.¹ This consists of 255 bilateral and 62 unilateral matters.²

Attached for your information is the APA issuance report and open inventory reports as of June 30, 2009. Please contact me at (202) 435-5222 if any additional information is required.

Respectfully submitted,

Craig A. Sharon
APA Program Director

Attachments

cc: LMSB Commissioner
Director, International
National Director of Appeals
LMSB Division Counsel

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1. This equals beginning Q3 inventory of 314 matters, plus 19 receipts, less 16 closures ($314 + 19 - 16 = 317$).
 2. The 317 open matters include 12 pending dollar filings (8 bilateral and 4 unilateral). Thus,
 - The APA Program has an inventory of 305 active cases, i.e., 317 open matters less 12 pending dollar filings.
 - The 305 active cases consist of 247 bilateral cases (255 total bilateral matters less 8 pending bilateral dollar filings) and 58 unilateral cases (62 total unilateral matters less 4 pending unilateral dollar filings).
 - The APA Program has forwarded 102 of the 247 active bilateral matters to Competent Authority. Thus, the APA Program has a current working inventory of 203 cases, consisting of 145 bilateral (247 active bilateral cases less 102 forwarded to Competent Authority) and 58 active unilateral cases.